



General Assembly

February Session, 2000

Amendment

LCO No. 5515

Offered by:

SEN. ANISKOVICH, 12th Dist.

REP. METZ, 101st Dist.

To: Subst. Senate Bill No. 526

File No. 483

Cal. No. 356

***"An Act Concerning Audits Of Personal Property Tax
Returns Filed By Telecommunications Services
Providers."***

1 Strike section 3 and insert the following in lieu thereof:

2 "Sec. 3. Notwithstanding the provisions of subdivision (72) of
3 section 12-81 of the general statutes, any person otherwise eligible for a
4 1999 grand list exemption pursuant to said subdivision (72) in the
5 town of Madison except that such person failed to file the required
6 exemption application within the time period prescribed, shall be
7 regarded as having filed said application in a timely manner if such
8 person filed said application on or before thirty days after the effective
9 date of this act, and pays a late filing fee as provided in section 12-81k
10 of the general statutes. Upon confirmation of the receipt of such fee
11 and verification of the exemption eligibility of the machinery and
12 equipment included in such application, the assessor shall approve the
13 exemption for such property. Notwithstanding the provisions of
14 subsection (a) of section 12-94b of the general statutes, the assessor
15 may submit such approved exemption application to the Secretary of

16 the Office of Policy and Management together with a request for
17 reimbursement of the tax loss resulting from such exemption. Subject
18 to the secretary's review and approval of such exemption, such
19 reimbursement shall be included in the next certification the secretary
20 makes to the Comptroller under the provisions of section 12-94b of the
21 general statutes.

22 Sec. 4. Notwithstanding the provisions of subsection (c) of
23 subdivision (59) of section 12-81 of the general statutes, any person
24 otherwise eligible for a 1998 grand list exemption for real property
25 located in a municipality's enterprise corridor zone, except that such
26 person failed to make application within the time specified in said
27 subdivision, may submit an application for exemption not later than
28 thirty days after the effective date of this act. The application shall be
29 accompanied by the fee required by section 12-81k of the general
30 statutes. Upon receipt of the application and fee and verification of the
31 exemption eligibility of the property included in such application, the
32 assessor shall approve the exemption for such property.
33 Notwithstanding the provisions of section 32-9s of the general statutes,
34 the assessor may submit such approved exemption application to the
35 Secretary of the Office of Policy and Management together with a
36 request for reimbursement of the tax loss resulting from such
37 exemption. Subject to the secretary's review and approval of said
38 exemption, such reimbursement shall be included in the next
39 certification the secretary makes to the Comptroller under the
40 provisions of said section 32-9s. The municipality in which said
41 property is located shall reimburse such person in an amount equal to
42 the amount by which the taxes paid with respect to said property
43 exceed the taxes payable if the application had been filed in a timely
44 manner.

45 Sec. 5. This act shall take effect from its passage, except that sections
46 1 and 2 shall take effect July 1, 2000."